



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ANTIGO WATER UTILITY

Principal Office: 700 EDISON STREET
ANTIGO, WI 54409-1955

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KAYE MATUCHESKI of
(Person responsible for accounts)

_____, Antigo Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/16/2002
(Signature of person responsible for accounts)	(Date)

CITY CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ANTIGO WATER UTILITY**Utility Address:** 700 EDISON STREET
ANTIGO, WI 54409-1955**When was utility organized?** 2/1/1891**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KAYE MATUCHESKI**Title:** CITY CLERK - TREASURER**Office Address:**700 EDISON STREET
ANTIGO, WI 54409-1955**Telephone:** (715) 623 - 3633 EXT 102**Fax Number:** (715) 627 - 7099**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DAVID MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MILES STANKE**Title:** MAYOR**Office Address:**700 EDISON STREET
ANTIGO, WI 54409-1955**Telephone:** (715) 623 - 3633**Fax Number:** (715) 627 - 7099**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DAVID MACCOUX, CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 2/21/2002**Period covered by most recent audit:** 01/01/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: VERNON L BERGER**Title:** SUPERINTENDENT**Office Address:**

700 EDISON ST

ANTIGO, WI 54409-1955

Telephone: (715) 623 - 3633**Fax Number:** (715) 627 - 7099**E-mail Address:**

Name of utility commission/committee: Members of the City Council

Names of members of utility commission/committee:

ROBERT BENISHEK

GLEN BETHEL

VERN CAHAK

DALE DAHMS

CHET HAATVEDT

SAMUEL HARDIN

JOSEPH KAPUSTA

TIMOTHY KASSIS

DANIEL SCHAFER

JON SCHMIDT

EARL STEGER

MERLE WENDT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: AMERICA'S WATER SERVICES

520 1ST AVE

ANTIGO, WI 54409

Contact Person: DAN DESJARLAIS

Title: PROJECT MANAGER

Telephone: (715) 623 - 3316

Fax Number: (715) 627 - 2063

E-mail Address:

Contract/Agreement beginning-ending dates: 10/1/1998 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

AWS is responsible for routine operation and maintenance costs of the water utility while the City is responsible for non-routine repairs and capital purchases and also completes the billing and administrative functions.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,006,076	1,002,825	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	638,915	663,392	2
Depreciation Expense (403)	161,974	158,748	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	119,006	99,464	5
Total Operating Expenses	919,895	921,604	
Net Operating Income	86,181	81,221	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	86,181	81,221	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	47,341	60,624	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	47,341	60,624	
Total Income	133,522	141,845	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	133,522	141,845	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,505	71,901	14
Amortization of Debt Discount and Expense (428)	2,046	2,046	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	70,551	73,947	
Net Income	62,971	67,898	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	577,395	523,722	20
Balance Transferred from Income (433)	62,971	67,898	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	224,418	14,225	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	415,948	577,395	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CASH AND INVESTMENTS	47,273	5
INTEREST ON SPECIAL ASSESSMENTS	68	6
Total (Acct. 419):	47,341	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	224,418	12
Total (Acct. 436)--Debit:	224,418	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,006,076	0	0	0	1,006,076	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	48				48	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,006,028	0	0	0	1,006,028	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	255,702		255,702	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	255,702	0	255,702	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,889,687	6,748,343	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,135,703	2,006,686	2
Net Utility Plant	4,753,984	4,741,657	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	179,484	182,804	6
Special Funds (125)	772,138	662,134	7
Total Other Property and Investments	951,622	844,938	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	45,443	19,662	8
Temporary Cash Investments (132)	208,935	286,255	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,156	37,968	11
Other Accounts Receivable (143)	8,511	12,883	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	15,920	15,369	14
Materials and Supplies (150)	39,682	38,930	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	368,647	411,067	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,379	33,426	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,379	33,426	
Total Assets and Other Debits	6,105,632	6,031,088	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	950,666	933,796	21
Appropriated Earned Surplus (215)	682,724	458,306	22
Unappropriated Earned Surplus (216)	415,948	577,395	23
Total Proprietary Capital	2,049,338	1,969,497	
LONG-TERM DEBT			
Bonds (221)	1,196,979	1,244,204	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	122,187	108,048	26
Total Long-Term Debt	1,319,166	1,352,252	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	57,363	33,567	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,113	15,545	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	71,476	49,112	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	24,757	29,657	36
Total Deferred Credits	24,757	29,657	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,640,895	2,630,570	41
Total Liabilities and Other Credits	6,105,632	6,031,088	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,749,527	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	140,160				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,889,687	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,135,703	0	0	0	10
Total Accumulated Provision	2,135,703	0	0	0	
Net Utility Plant	4,753,984	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,006,686				2,006,686	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	161,974				161,974	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,468				6,468	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	168,442	0	0	0	168,442	13
Debits during year						14
Book cost of plant retired	39,425				39,425	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	39,425	0	0	0	39,425	19
Balance End of Year	2,135,703	0	0	0	2,135,703	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	39,682	38,930	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	39,682	38,930	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Bonds - 1997 Issue	2,046	428	31,379	1
Total			31,379	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	933,796	1
Changes during year (explain):		
FIXED ASSETS (ENGINEERING SERVICES) CONTRIBUTED BY THE CITY	16,870	2
Balance end of year	950,666	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BOND ISSUE	03/01/1997	03/01/2017	6.00%	1,196,979	1
Total Bonds (Account 221):				1,196,979	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	01/10/2001	03/15/2020	6.00%	39,029	1
State Trust Fund Loan	11/01/1994	03/15/2004	5.00%	83,158	2
Total for Account 224				122,187	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	99,169	2
Charged electric department expense		3
Charged sewer department expense	1,942	4
Other (explain):		
NONE		5
Total Accruals and other credits	101,111	
Taxes paid during year:		
County, state and local taxes	100,000	6
Social Security taxes		7
PSC Remainder Assessment	1,111	8
Other (explain):		
NONE		9
Total payments and other debits	101,111	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 Revenue Bonds	10,839	63,645	63,992	10,492	2
Subtotal	10,839	63,645	63,992	10,492	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan	4,706	4,860	5,945	3,621	4
2001 STATE TRUST FUND LOAN		0	0	0	5
Subtotal	4,706	4,860	5,945	3,621	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	15,545	68,505	69,937	14,113	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,630,570	0	0	0	0	2,630,570	1
Add credits during year:							
For Services	4,375					4,375	2
For Mains	5,950					5,950	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,640,895	0	0	0	0	2,640,895	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	179,484	2
Total (Acct. 124):	179,484	
Special Funds (125):		
PRINCIPAL AND INTEREST REDEMPTION FUND	77,658	3
PLANT REPLACEMENT FUND	522,446	4
REVENUE BOND RESERVE FUND	135,451	5
GENERAL OBLIGATION DEBT REDEMPTION FUND	36,583	6
Total (Acct. 125):	772,138	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	50,156	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	50,156	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
REIMBURSEMENT FROM VENDORS	339	14
INTEREST ON CERTIFICATE OF DEPOSIT	8,172	15
Total (Acct. 143):	8,511	
Receivables from Municipality (145):		
DELINQUENT USER CHARGES AND SPECIAL ASSESSMENTS PLACED ON TAX ROLL	15,920	16
Total (Acct. 145):	15,920	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
EMPLOYEE COMPENSATED ABSENCES	24,757	21
Total (Acct. 253):	24,757	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,678,855	0	0	0	6,678,855	1
Materials and Supplies	39,306	0	0	0	39,306	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,071,194	0	0	0	2,071,194	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,635,732	0	0	0	2,635,732	6
Other (specify):					0	7
Average Net Rate Base	2,011,235	0	0	0	2,011,235	
Net Operating Income	86,181	0	0	0	86,181	8
Net Operating Income as a percent of						
Average Net Rate Base	4.28%	N/A	N/A	N/A	4.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	942,231	1
Appropriated Earned Surplus	570,515	2
Unappropriated Earned Surplus	496,671	3
Other (Specify):		4
Total Average Proprietary Capital	2,009,417	
Net Income		
Net Income	62,971	5
Percent Return on Proprietary Capital	3.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The 2001 issue was used to pay off the water utility portion of the Wisconsin Retirement System Unfunded Pension Liability

Interest Accrued (Acct. 237) (Page F-17)

Other Long-term Debt (Account 224) - 2001 State Trust Fund Loan - Debt was issued to pay the WRS unfunded pension liability during 2001. The entry to allocate this debt occurred after the utility was closed; therefore, no interest accrual was made for 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 7, 2002

Ms. Kaye Matucheski, City Clerk-Treasurer
Antigo Water Utility
700 Edison Street
Antigo, WI 54409-1955

2001 Analytical Review DWCCA-180-ELE

Dear Ms. Matucheski:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1. The response to our 2000 analytical review indicated that the 6" meter reported as Industrial is to be tested in 2002 by contract. The review also indicated there were no 8" meters. However, an 8" meter is reported in the 2001 annual report as "public authority" and has not been tested. A meter in use that is 6" or greater is to be tested annually. Please furnish an explanation regarding the 8" meter and confirm the 6" meter will be tested annually in the future.

2. Please see headnote No. 4 to the Property Tax Equivalent schedule, Page W-7. Property held for future use should be included in the utility plant January 1 amount. Please follow this procedure in the future.

3. The water operating section footnotes indicate that Social security and employee pension and benefits are included with labor charges in the operating expense accounts because the City's payroll system is set up to allocate benefits based on an employee's wages. Notwithstanding the City's payroll system, such a procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water Utilities requires that these expenditures for social security taxes and pensions and benefits be charged to Accounts 408 and 926 respectively and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The PSC has not authorized a change to the USOA permitting the allocation of these two accounts to all the labor and operation and maintenance accounts. Therefore, the utility will have to reclassify these 2001 expenditures back to Accounts 926 and 408 and submit a corrected 2000 PSC annual report reflecting the current accounting prescribed by the USOA. In addition, please confirm that the appropriate steps will be taken to ensure that for the future the accounting for these two accounts will be in accordance with the current prescribed USOA. Note: this item was just added to our review program. Although we noted that this allocation has been made since 1997, only 2001 and going forward need to be corrected.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office

FINANCIAL SECTION FOOTNOTES

regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\180.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	991,290	1
Total Sales of Water	991,290	
Other Operating Revenues		
Forfeited Discounts (470)	6,352	2
Miscellaneous Service Revenues (471)	485	3
Rents from Water Property (472)	4,400	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,549	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,786	
Total Operating Revenues	1,006,076	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,881	8
Pumping Expenses (620-625)	60,061	9
Water Treatment Expenses (630-635)	67,812	10
Transmission and Distribution Expenses (640-655)	92,422	11
Customer Accounts Expenses (901-904)	31,837	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	375,902	14
Total Operation and Maintenance Expenses	638,915	
Other Operating Expenses		
Depreciation Expense (403)	161,974	15
Amortization Expense (404-407)		16
Taxes (408)	119,006	17
Total Other Operating Expenses	280,980	
Total Operating Expenses	919,895	
NET OPERATING INCOME	86,181	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	309	1,548	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	309	1,548	
Metered Sales to General Customers (461)				
Residential	2,892	133,484	445,894	4
Commercial	425	84,643	197,577	5
Industrial	33	61,158	80,473	6
Total Metered Sales to General Customers (461)	3,350	279,285	723,944	
Private Fire Protection Service (462)	47		22,205	7
Public Fire Protection Service (463)	3,464		208,836	8
Other Sales to Public Authorities (464)	40	11,798	34,757	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,906	291,392	991,290	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	208,836	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	208,836	
Forfeited Discounts (470):		
Customer late payment charges	6,352	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,352	
Miscellaneous Service Revenues (471):		
RECONNECTS AND NSF CHECK CHARGES	485	7
Total Miscellaneous Service Revenues (471)	485	
Rents from Water Property (472):		
RENTAL OF WATER TOWER FOR MOBILE PHONE ANTENNA	4,400	8
Total Rents from Water Property (472)	4,400	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,549	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,549	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	2,429	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	8,452	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	10,881	
PUMPING EXPENSES		
Operation Labor (620)	59,762	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	299	9
Total Pumping Expenses	60,061	
WATER TREATMENT EXPENSES		
Operation Labor (630)	53,906	10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	13,906	13
Total Water Treatment Expenses	67,812	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	67,247	14
Operation Supplies and Expenses (641)	195	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,000	16
Maintenance of Mains (651)	5,569	17
Maintenance of Services (652)	8,425	18
Maintenance of Meters (653)	3,894	19
Maintenance of Hydrants (654)	1,092	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	92,422	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,327	22
Accounting and Collecting Labor (902)	20,796	23
Supplies and Expenses (903)	5,666	24
Uncollectible Accounts (904)	48	25
Total Customer Accounts Expenses	31,837	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)	3,402	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	239,394	30
Property Insurance (924)	3,722	31
Injuries and Damages (925)	11,727	32
Employee Pensions and Benefits (926)	111,324	33
Regulatory Commission Expenses (928)	346	34
Miscellaneous General Expenses (930)	301	35
Transportation Expenses (933)	1,595	36
Maintenance of General Plant (935)	4,091	37
Total Administrative and General Expenses	375,902	
Total Operation and Maintenance Expenses	638,915	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		100,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,942	2
Net property tax equivalent		98,058	
Social Security		19,837	3
PSC Remainder Assessment		1,111	4
Other (specify): NONE			5
Total tax expense		119,006	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Langlade				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213187				3
County tax rate	mills		5.736226				4
Local tax rate	mills		8.472162				5
School tax rate	mills		10.377947				6
Voc. school tax rate	mills		2.008010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.807532				10
Less: state credit	mills		1.626998				11
Net tax rate	mills		25.180534				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.472162				14
Combined School Tax Rate	mills		12.385957				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.858119				17
Total Tax Rate	mills		26.807532				18
Ratio of Local and School Tax to Total	dec.		0.778069				19
Total tax net of state credit	mills		25.180534				20
Net Local and School Tax Rate	mills		19.592202				21
Utility Plant, Jan. 1	\$	6,608,183	6,608,183				22
Materials & Supplies	\$	38,930	38,930				23
Subtotal	\$	6,647,113	6,647,113				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,647,113	6,647,113				26
Assessment Ratio	dec.		0.938144				27
Assessed Value	\$	6,235,949	6,235,949				28
Net Local & School Rate	mills		19.592202				29
Tax Equiv. Computed for Current Year	\$	122,176	122,176				30
Tax Equivalent per 1994 PSC Report	\$	95,965					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					32
Tax equiv. for current year (see note 6)	\$	100,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,767		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	15,204		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	250,091	1,947	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	280,062	1,947	
PUMPING PLANT			
Land and Land Rights (320)	10,840		12
Structures and Improvements (321)	75,948		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	281,055		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,532		20
Total Pumping Plant	370,375	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	7,865		21
Structures and Improvements (331)	208,597	48,625	22
Water Treatment Equipment (332)	903,768		23
Total Water Treatment Plant	1,120,230	48,625	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,007		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,767	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			15,204	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			252,038	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	282,009	
PUMPING PLANT				
Land and Land Rights (320)			10,840	12
Structures and Improvements (321)			75,948	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			281,055	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,532	20
Total Pumping Plant	0	0	370,375	
WATER TREATMENT PLANT				
Land and Land Rights (330)			7,865	21
Structures and Improvements (331)	18,500		238,722	22
Water Treatment Equipment (332)			903,768	23
Total Water Treatment Plant	18,500	0	1,150,355	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,007	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	102,165		26
Transmission and Distribution Mains (343)	3,177,644	93,717	27
Fire Mains (344)	0		28
Services (345)	538,605	25,022	29
Meters (346)	258,214	3,923	30
Hydrants (348)	457,589	7,535	31
Other Transmission and Distribution Plant (349)	308		32
Total Transmission and Distribution Plant	4,538,532	130,197	
GENERAL PLANT			
Land and Land Rights (389)	178		33
Structures and Improvements (390)	14,256		34
Office Furniture and Equipment (391)	12,576		35
Computer Equipment (391.1)	47,038		36
Transportation Equipment (392)	91,304		37
Stores Equipment (393)	891		38
Tools, Shop and Garage Equipment (394)	13,088		39
Laboratory Equipment (395)	17,536		40
Power Operated Equipment (396)	92,933		41
Communication Equipment (397)	4,594		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	4,590		45
Total General Plant	298,984	0	
Total utility plant in service directly assignable	6,608,183	180,769	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,608,183	180,769	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			102,165	26
Transmission and Distribution Mains (343)	12,420		3,258,941	27
Fire Mains (344)			0	28
Services (345)	2,095		561,532	29
Meters (346)	5,930		256,207	30
Hydrants (348)	480		464,644	31
Other Transmission and Distribution Plant (349)			308	32
Total Transmission and Distribution Plant	20,925	0	4,647,804	
GENERAL PLANT				
Land and Land Rights (389)			178	33
Structures and Improvements (390)			14,256	34
Office Furniture and Equipment (391)			12,576	35
Computer Equipment (391.1)			47,038	36
Transportation Equipment (392)			91,304	37
Stores Equipment (393)			891	38
Tools, Shop and Garage Equipment (394)			13,088	39
Laboratory Equipment (395)			17,536	40
Power Operated Equipment (396)			92,933	41
Communication Equipment (397)			4,594	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			4,590	45
Total General Plant	0	0	298,984	
Total utility plant in service directly assignable	39,425	0	6,749,527	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	39,425	0	6,749,527	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			33,302	33,302	1
February			31,195	31,195	2
March			35,225	35,225	3
April			33,478	33,478	4
May			32,292	32,292	5
June			31,458	31,458	6
July			35,004	35,004	7
August			33,731	33,731	8
September			29,294	29,294	9
October			31,120	31,120	10
November			30,649	30,649	11
December			29,948	29,948	12
Total annual pumpage	0	0	386,696	386,696	
Less: Water sold				291,392	13
Volume pumped but not sold				95,304	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				16,344	16
Volume related to equipment/system malfunction				800	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				17,144	19
Volume pumped but unaccounted for				78,160	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,378	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
Seasonal Use					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				715	26
Date of minimum: 10/20/2001					27
Total KWH used for pumping for the year				630,974	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TREATMENT PLANT BLOCK	#10 WELL	58	24	268,700	Yes	1
BEHIND NORTH ELEMENTARY	#13 WELL	56	24	280,400	Yes	2
2458 PIONEER ROAD	#15 WELL	61	16	161,300	Yes	3
TREATMENT PLANT BLOCK	#16 WELL	58	30	276,100	Yes	4
900 BLOCK HUDSON STREET	#17 WELL	55	16	204,200	Yes	5
2450 PIONEER ROAD	#18 WELL	62	16	179,200	Yes	6
TREATMENT PLANT BLOCK	#9 WELL	58	24	176,800	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10 WELL	#13 WELL	#15 WELL (A)	1
Location	TREATMENT PLANT BLK J N. ELEMENTARY SCHOOL		2458 PIONEER ROAD	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	POMONA	DEMING	LAYNE	5
Year Installed	1956	1970	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	363	415	473	8
Pump Motor or Standby Engine Mfr	FB MORSE	U S	U S	10
Year Installed	1956	1970	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	20	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#15 WELL (B)	#16 WELL	#17 WELL	14
Location	2458 PIONEER RD	TREATMENT PLANT BLK	900 BLK HUDSON ST	15
Purpose	S	P	P	16
Destination	D	T	T	17
Pump Manufacturer	LAYNE	DEMING	DEMING	18
Year Installed	1978	1987	1979	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	515	336	263	21
Pump Motor or Standby Engine Mfr	FORD	U S	G E	23
Year Installed	1978	1987	1979	24
Type	PROPANE	ELECTRIC	ELECTRIC	25
Horsepower	175	20	20	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#18 WELL	#9 WELL	RESERVOIR #1	1
Location	2450 PIONEER RD	TREATMENT PLANT BLK	NO 1-E PLANT	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	SIMMONS	POMONA	AMERICAN	5
Year Installed	1989	1950	1938	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	529	269	1,500	8
Pump Motor or Standby Engine Mfr	NEWMAN	G E	MARATHON ELECTRIC	9
Year Installed	1989	1950	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	10	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR #2	RESERVOIR #3	RESERVOIR #4	14
Location	NO 2-W PLANT	NO 3 PLANT	NO 4 PLANT	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	18
Year Installed	1992	1938	1938	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	1,200	2,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	CUMMINS	22
Year Installed	1995	1994	1995	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	100	75	167	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEAR WELL	INDUSTRIAL PARK	WATER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1939	1968	1930	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	147	160	9
				10
Total capacity in gallons (actual)	500,000	200,000	150,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	639	0	0	0	639	1
M	D	1.250	1,165	0	0	0	1,165	2
M	D	1.500	237	0	0	0	237	3
M	D	2.000	7,982	0	0	0	7,982	4
M	D	4.000	11,720	0	0	0	11,720	5
M	D	6.000	196,236	1,642	1,491	0	196,387	6
M	D	8.000	43,584	0	0	0	43,584	7
M	D	10.000	29,008	0	0	0	29,008	8
M	D	12.000	28,893	476	0	0	29,369	9
M	D	14.000	10,340	0	0	0	10,340	10
M	D	16.000	10,618	0	0	0	10,618	11
Total Within Municipality			340,422	2,118	1,491	0	341,049	
Total Utility			340,422	2,118	1,491	0	341,049	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,034	0	0	0	2,034	580	1
L	0.750	819	0	15	0	804		2
M	1.000	830	20	0	0	850		3
L	1.000	61	0	0	0	61		4
M	1.250	20	0	0	0	20		5
M	1.500	36	1	0	0	37		6
L	1.500	1	0	0	0	1		7
M	2.000	67	1	0	0	68		8
M	3.000	5	0	0	0	5		9
M	4.000	18	0	0	0	18		10
M	6.000	48	1	0	0	49		11
M	8.000	12	0	0	0	12		12
M	10.000	4	0	0	0	4		13
Total Utility		3,955	23	15	0	3,963	580	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,323	0	61	(26)	3,236	326	1
1.000	127	0	1	(1)	125	4	2
1.250	1	0	0	0	1	0	3
1.500	45	0	0	0	45	0	4
2.000	47	0	0	1	48	1	5
3.000	7	2	2	(1)	6	0	6
4.000	5	0	1	0	4	0	7
6.000	1	0	0	0	1	0	8
8.000	1	0	0	0	1	0	9
12.000	1	0	0	(1)	0	0	10
Total:	3,558	2	65	(28)	3,467	331	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,906	268	12	21	0	29	3,236	1
1.000	0	101	10	7	0	7	125	2
1.250	0	1	0	0	0	0	1	3
1.500	0	35	4	6	0	0	45	4
2.000	0	25	4	19	0	0	48	5
3.000	0	4	0	0	2	0	6	6
4.000	0	1	2	1	0	0	4	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	1	0	0	1	9
12.000	0	0	0	0	0	0	0	10
Total:	2,906	435	33	55	2	36	3,467	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	508	5	4		509	2
Total Fire Hydrants	508	5	4	0	509	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	968
Number of distribution valves operated during year:	125

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

NOTE: Social security and employee pension and benefits are included with labor charges in the operating expense accounts. The City's payroll system is set up to allocate these benefits based on an employee's wages.

Maintenance of Water Source Plant (605)-During 2000, the utility incurred costs for cleaning and chlorination of well no. 13.

Maintenance of Distribution Reservoirs and Standpipes (650)- The utility incurred costs in repainting the Industrial Park elevated tank.

Maintenance of Mains (651) - Account consists primarily of labor costs allocated based on employee timesheets. The utility had less main maintenance work orders during 2001 compared to the prior year.

Maintenance of Services (652)- Account consists primarily of labor costs allocated based on employee timesheets. A review of utility work orders noted more work orders for repairing service leaks in 2001 compared to the prior year.

Maintenance of Meters (653) - Account consists primarily of one half of the labor costs incurred which are allocated based on employee timesheets. Costs incurred in 2000 were slightly higher than normal. 2001 costs are comparable to other years.

Employee Pension and Benefits (926) - Included in the 2001 costs was \$39,029 incurred to retire the City's Wisconsin Retirement System Unfunded Pension Liability. The liability was allocated to the utility based on the utility's WRS wages to the total WRS wages of the City.

Fuel or Power Purchased for Pumping (622) The City contracts with America's Water Service to operate the water utility. The power purchased for pumping is paid for directly by America's Water Service and part of the amount reported in account 923 - Outside Services Employed.

Per review response: Accounts 600, 620, 630, 640, 651, 653, 654, 901, 902, 933 and 935 adjusted (decreased) and 926 adjusted (increased). In order to properly record taxes in account 408. 9/9/02 ele see also muni file

Taxes (Acct. 408 - Water) (Page W-06)

The City's payroll system is set up to allocate social security based on the employee's wages-included in labor charges.

Property Tax Equivalent (Water) (Page W-07)

The City has approved the property tax equivalent to be \$100,000 annually through the budgetary process.

Water Utility Plant in Service (Page W-08)

Structures and Improvements (331) - The utility replaced the roof at the water plant. The cost of the old roof was retired.

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-10)

The volume used for water production, water quality and system maintenance is 1,136 for main flushing and water treatment, 15,208 was for backwash, blowoff, building service.

Water Mains (Page W-15)

2001 additions to the water mains were as follows:

Water mains were replaced as part of the City's 2001 street program. The cost of the actual construction was financed internally by the utility while the City paid for all project engineering costs. Accordingly, \$9,389 of the main addition cost was contributed by the City.

The utility also extended water main in the Mendlik Avenue area. A portion of these costs were finance by customers while the utility financed the remaining extension costs in 2001.

Water Services (Page W-16)

NOTE: Utility Owned Services Not in Use at the End of Year - The utility was able to determine that services turned off at December 31, 2001 totaled 41, new services that are currently inactive totaled 317 at December 31, 2001 and the used services inactive on December 31, 2001 was 222. At this time, the utility does not have the information to distribute by size of service; therefore, the total was reported in the 3/4" services at this time.

2001 additions to water services are as follows:

As part of the City 2001 street program, 15 3/4" lead services with 15 1" services. The cost of construction was financed by the utility while the City contributed the project engineering (\$7,481)

Two services were installed as part of the Mendlik Avenue water main extension project and were partially assessed to customers.

The remaining 6 services were constructed by utility personnel and the Utility charged the three customers with the 1" services based on application of Cz-1. The remaining customers were billed based on actual construction costs in March, 2002 and the contributed capital will be recorded in 2002.

Meters (Page W-17)

The utility used meters in stock to replace a number of meters during 2001. The utility's physical count of meters on December 31, 2001 indicated a reduction of 28 meters was necessary at year end. Based on a review of meter chargeouts, it appears the meters reported in stock may have been off as of December 31, 2000. The utility intends to monitor meter inventory more closely in 2002.

Hydrants and Distribution System Valves (Page W-18)

The utility replaced 4 hydrants and added one hydrant as part of the 2001 street program and Mendlik water main extension project. The cost was financed by the utility.
